

County:	District #:	District Name:
Official Mailing Address of District:		
Name of Contact Person:	Phone (include area code):	

List below the actual costs associated with the acquisition, renovation and operation of mobile learning centers used for the delivery of school age special education services for the period September 1 to August 31.

		Unit (1)	Unit (2)	Unit (3)	Unit (4)
(a)	Operational Supplies				
(b)	Repairs and Maintenance				
(c)	Unit Lease Costs				
(d)	Insurance				
(e)	Administrative Expenses				
(f)	Other (Specify)				
(g)	Sub-Total Operating Costs				
(h)	Portion Used for Special Education (Item (w), Page 2)				
(I)	Total Adjusted Operating Costs (g x h)				
(j)	Depreciation (Item (x), Page 2)				
(k)	Cost Attributable to Special Education				

(l)	Total Cost Attributable to Special Education Mobile Learning Centers	
(m)	Total Cost Attributed to Special Education for Salary and Fixed Charges	
(n)	Total of (l) + (m)	
(o)	Less Income Received (identify source on separate page)	
(p)	Total Claimable Cost (Include this total on line 19.0 of Special Education and Support Final Financial Report for School Age Students	

INSTRUCTIONS:

- (a-f)

Refer to 92 NAC 51-011.01B10 for limitations on these items. You may only include those costs directly related to mobile learning centers used for delivery of special education services and any documentable administrative expense of those engaged or employed for the purpose to supervising the operation.
- (f)

This may include such things as alterations of equipment. It may also contain facility expenses relating to the maintenance. Facility expense for purposes other than maintenance are not allowable reimbursable items. Maintenance includes such activities as repair, cleaning, greasing, fueling and inspecting. If a facility is used for purposes other than maintenance, expenses must be broken out so that only those costs attributed to the maintenance are included. Specify any amounts listed.
- (g)

Total of items (a) through (f).
- (h)

Item (w) from Page 2. Page 2 must be included.
- (I)

Item (h) multiplied by Item (g).
- (j)

The total of Item (x), Page 2. If claiming depreciation, Page 2 must be included.
- (k)

Item (I) plus Item (j).
- (l)

The total of Item (k) for all mobile learning centers used for special education.
- (m)

The total of salary and fixed charges directly related to the operation of mobile learning centers. (Do not include salaries and fixed charges associated with instruction.) District must maintain records to document special education claim.
- (n)

Item (l) plus Item (m).
- (o)

Income received by your district. Specify source.
- (p)

Item (n) minus Item (o).

FINAL FINANCIAL REPORT
SCHOOL AGE SPECIAL EDUCATION
For Actual Costs Associated with Mobile Learning Centers
SCHOOL YEAR _____

DETERMINATION OF DEPRECIATION ON DISTRICT OPERATED MOBILE LEARNING CENTERS USED FOR THE DELIVERY OF SCHOOL AGE SPECIAL EDUCATION SERVICES

Serial Number	Make and Year	Year Acquired	Cost at Time of Acquisition (r)	Estimated Salvage Value (s)	Cost Less Estimated Salvage Value (t)	Estimated Useful Life (u)	Current Year Depreciation (v)	Actual Portion Used for Special Education (w)	Depreciation Cost Allowable to Current Year (Report under Item (j), pg (1) TOTAL (x)	Total Number of Years Depreciation Claimed (y)	Total Dollar Amount of Depreciation Received to Date (z)

INSTRUCTIONS:

- (R) Cost of time of acquisition is cash cost plus value of trade-in, if any.
- (s) Salvage value is the estimated value of the unit when it will be disposed of by the school district or no longer used to special education. District must indicate a salvage value.
- (t) Item (r) minus Item (s).
- (u) Estimated useful life is the length of the period the unit will be used. In the case of mobile learning centers this is three years. Other periods may be used if NDE approves.
- (v) Item (t) divided by Item (u).
- (w) Actual portion used for school age special education. Record as Item (h) on Page 1.
- (x) Item (w) multiplied by Item (v). Record under Item (j) on page 1.
- (y) District must indicate the total Number of Years Depreciation that has been claimed, including the current year.
- (z) District must indicate the total Dollar Amount of Depreciation the district claimed from Special Education, including the current year. This figure cannot exceed Item (t).